DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

AUGUST 6, 2025

Control Number: PGLD 11-0725-006
Expiration Date: December 5, 2025
Affected IRMs: 11.3.13; 11.3.41

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

FROM: Brytten M. Rice //s Brytten M. Rice
Acting Director, Governmental Liaison, Disclosure and Safeguards

SUBJECT: Interim Guidance (IG) for Freedom of Information Act (FOIA) Requests Seeking Email Records

This memorandum updates Disclosure policy on searches involving email records until IRM 11.3.41, Disclosure Case Processing and Inventory Management, is updated. This policy applies to all Disclosure employees who process IRS FOIA requests.

Purpose: This Interim Guidance updates policy in conducting searches for IRS emails, to ensure searches for email records are conducted appropriately, and to clarify proper search procedures when initiating searches for IRS email records.

Background/Source(s) of Authority: 5 USC §552; 26 CFR §601.702

Procedural Change: The following changes will be made to IRM 11.3.13, *Freedom of Information Act* and IRM 11.3.41, *Disclosure Case Processing and Inventory Management*:

1) IRM 11.3.41.13.5.3, Search Efforts Pertaining to Email Records, will be clarified with the following procedures:

    a. Requests for email records should contain sufficient information to allow a reasonable search to be conducted. This could include details such as the sender/recipient names, a reasonable timeframe and a subject matter or reasonable/functional keywords.
    b. Requests which only contain keywords may be considered 'specific enough' to allow a reasonable search to be conducted if the business unit employee with knowledge of the subject matter (i.e., copies of their emails), believes they have enough information to locate potentially responsive records. This initial reach out is to determine:

1) If the request for email records is too broad or not specific enough to process,
2) If the record owner can provide additional information to assist the Disclosure caseworker in discussions with a requester to re-scope the request, or
3) If the request can be honored and a search conducted.

If the request is deemed processable and the record owner agrees a reasonable search can be conducted, the Disclosure caseworker should issue a formal search memorandum to the record owner and process the request.

If the request is deemed too broad or not specific enough to allow the record owner to conduct a reasonable search, the Disclosure caseworker should stop the clock and reach out to the requester to discuss re-scoping the request. Upon receiving a response from the requester, the Disclosure caseworker should resume processing the request.

2) IRM 11.3.13 and IRM 11.3.41 will be revised to update and/or remove existing or obsolete language based on the clarified policy on email searches. IRM 11.3.41 should be considered the primary manual section used by Disclosure caseworkers when processing a FOIA request.

Effect on Other Documents: This guidance will be incorporated into IRM 11.3.13, *Freedom of Information Act*, and IRM 11.3.41, *Disclosure Case Processing and Inventory Management*, by December 5, 2025.

Effective Date: August 6, 2025

Contact: If you have any questions, please contact Don Trussell, Senior Disclosure Analyst at Donald.L.Trussell@irs.gov.

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